

AMENDMENT NO. _____

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 1781 House Bill No. 1793

By deleting the language in this bill in its entirety and substituting instead the following new language:

SECTION 1. Tennessee Code Annotated, 50-7-303(a)(5)(A), is amended by deleting the language "; or" at the end of such subdivision and substituting instead the following new language:

" , separation allowance, severance pay or similar payment. Any wages in lieu of notice, separation allowance, severance pay or similar payment which is payable at the option of the claimant on either a lump sum or periodic basis shall be treated as though it were paid on the periodic basis specified."

SECTION 2. Tennessee Code Annotated 50-7-303(b)(2)(B) is amended by deleting the language in such subdivision in its entirety and substituting instead the following new language:

"For purposes of subdivision (a)(5)(A), "separation allowance, severance pay or similar payment" means any payment which is made to an employee at the time of the employee's separation and which at least in part is in consideration of the past services performed for the employer or the amount which is based at least in part on the employee's number of years of service with the employer; and"

SECTION 3. Tennessee Code Annotated, 50-7-303(c)(1) is amended by inserting between the language "to accept a separation from employment;" and the word "and" at the end of such subdivision, the following new language:

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"however, benefits shall be denied a claimant for separation from employment resulting from the claimant's acceptance of an employer's program which provides monetary incentives to employees for voluntarily terminating their employment;"

SECTION 4. Tennessee Code Annotated 50-7-303(d)(2) is amended by deleting the language "three (3) years" and substituting instead the following new language:

"ninety (90) days"

SECTION 5. Tennessee Code Annotated 50-7-303 is amended by adding the following language as a new subsection (e):

"BACK PAY AWARDS. (1) Any employer who is a party to a back pay award or settlement due to loss of wages is required to report to the department within thirty (30) days of the ruling:

(A) the amount of the award or settlement, and

(B) the name and social security number of the recipient, and

(C) the calendar weeks for which the back pay was awarded.

For unemployment insurance benefit purposes the amount of back pay constitutes wages paid in the period for which it was awarded.

(2) The employer is required to reduce the amount of the back pay award or settlement by an amount determined by the department based on the amount of benefits received by the recipient of the back pay award or settlement during the period for which the award was granted and the employer must pay to the department, within thirty days

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of the settlement, an amount equal to the amount of such reduction at the time the monetary settlement is made."

SECTION 6. Tennessee Code Annotated, 50-7-304(b)(2)(B), is amended in the first sentence by inserting between the language "described in Section 50-7-304(b)(2)(C)" and the language ", no overpayment will" the following new language:

"or results because the employer did not appear for a scheduled hearing before the appeals tribunal or the board of review"

SECTION 7. Tennessee Code Annotated, 50-7-304(b)(2)(D), is amended in the second sentence by inserting between the language "described in Section 50-7-304(b)(2)(C)" and the language "will be charged" the following new language:

"or who did not appear for a scheduled hearing before the appeals tribunal or the board of review"

SECTION 8. Tennessee Code Annotated, 50-7-305(f), is amended by inserting between subdivision (2) and the last paragraph of this subsection, the following language as a new subdivision (3):

"In the event the federal share of extended benefits is reduced, the total extended benefit amount payable to a claimant during such claimant's applicable benefit year will be reduced proportionately."

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SECTION 9. Tennessee Code Annotated, 50-7-404(c)(3) is amended by inserting in the last sentence between the language "an incomplete quarterly premium report," and the language "within the time required by this chapter," the following new language:

"or any employer required to report on magnetic media as prescribed in Section 50-7-404(c)(4) who fails to file on magnetic media,"

This subdivision is further amended by adding the following language as a new subdivision (4):

"Effective for the quarter beginning January 1, 1997, and thereafter, every employer with two hundred and fifty (250) or more employees, and every person or organization that, as an agent, reports wages on a total of two hundred and fifty (250) or more employees on behalf of one or more subject employers, shall file that portion of the wage and premium report that contains the name, social security number, and gross wages of each individual in employment on magnetic media in a format prescribed by the commissioner. However, if the United States Internal Revenue Service Regulations at 26 C.F.R. Section 301.6011-2 are amended or superseded to reduce the threshold number of employees required by this section from two hundred and fifty (250) employees to a lower number of employees, this section shall remain consistent with those regulations as amended."

SECTION 10. Tennessee Code Annotated, 50-7-404 is amended by adding the following language as a new subsection (k):

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"REVOCATION OF CHARTER OR AUTHORITY TO CONDUCT BUSINESS FOR NONPAYMENT. (1) The commissioner is empowered to certify to the secretary of state the name of any corporation or limited liability company permitted to conduct business in the State of Tennessee which meets the definition of "employer" or "employing unit" for the purposes of this Act, and which fails or refuses to file any quarterly report or to pay any fees, premiums, penalties or interest herein required; however, no certification shall be issued until such report, fees, premiums, penalties or interest has remained delinquent for a period of ninety (90) days.

(2) At the time of such certification to the secretary of state, the commissioner shall give notice to the corporation or limited liability company of the action taken. Thereupon, in the case of a corporation, the charter of such corporation or its domestication in the State of Tennessee shall stand as automatically revoked and the secretary of state shall note such revocation upon its records; in the case of a limited liability company, the secretary of state shall administratively dissolve the limited liability company and shall note such dissolution upon its records.

(3) In the case of a corporation, at any time after the date of such revocation, the charter may be reinstated upon the filing of all reports and the payment of all fees, premiums, penalties and interest due the state; and in the case of a limited liability company, the certificate of dissolution may be canceled upon the filing of all reports and the payment of all fees, premiums, penalties and interest due the state; provided, that

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the title has not been taken by another corporation or limited liability company, and that proof is furnished sufficient to the commissioner that no third party will be injured by such reinstatement or cancellation, unless such proof has been furnished sufficient to the secretary of state upon requesting such reinstatement or cancellation.

A corporation whose charter has been revoked or a limited liability company that has been administratively dissolved pursuant to the foregoing provisions may apply to the secretary of state for reinstatement or cancellation by presenting a certificate from the commissioner certifying that the corporation or limited liability company has satisfied the requirements set forth above."

SECTION 11. Sections 1, 2, and 3 shall take effect for claimants filing initial claims on or after July 2, 1995, and all other sections shall take effect upon becoming law, the public welfare requiring it.